LF 210-92

G. R. S. IX-5]

Previous references.

1897-98.

191 .

(L.R.)

Later references.

File No. 54-97

Serial Nos. 1-28

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-28

~~Part~~ B for April 01

SUBJECT.

Tax on iron furnaces.

W D 1250—GPB—30,000 28-1-19

(Note Contd)

SECRETARY'S OFFICE.

REVENUE BRANCH

OFFICE NOTE.

SUBJECT. Regarding the reduction of tax levied on iron furnaces in the Chitaldrug District.

LAST REFERENCE Letter No. 944/911 dated 13th June 1879 from the Dy: Comr Chitaldrug &c.

x vide serial No 1 of file A

In June 1878, the Dy. Comr. Chitaldrug District, submitted a petition, received from Chick and Siddingiah of Chattihosahalli village in the Holalkere Taluk, Complaining against the heavy tax of Rs 40 imposed on their Koolimes or iron furnaces. He recommended that the tax may be reduced to Rs 9 per annum, otherwise the industry which was worth preserving would die out. He further stated that the steel produced in the village was of a very

very superior quality & was in great demand up country.

2. Thereupon further information was called for* on the following points & the Dy. Coun's reply (each) is given in the margin:—

(1) When, by whom and under what authority, the tax in question began to be levied and who fixes the rates?

(1) It cannot be ascertained when, by whom and under what authority the tax in question began to be levied. The rate at which the tax is levied is also not possible to find out. (From the Vernacular papers submitted by the Dy Coun with his No 86 / 834 dt 11-5-99 it will be seen that in 1879, the rate of tax on each furnace in the Bheemasamudra Kammath Chitaldrug Taluk, was 29-1-5 From the Coun records it will be seen that in July 1883 Mr Nanjunda Rao, the then Sub Division officer of Chitaldrug raised the rate of tax on iron furnaces in the Gowripur village, in the late Hangal Sub Taluk, from Rs 12 to 29. The reason for the increase is stated to be that the iron smelters use a great quantity of firewood from the Govt jungles.)

(2) How many are there that carry on this profession?

(2) There are altogether 11 furnaces in the District, worked by 11 individuals, 6 in the Holalkere Ta

* Serial No 3-3/16-7-98-File A.

* Vide serial No 4. Col 3.

Deputy Coun's reply.

* Serial No 26 of File A.

* page 15 of Vernacular papers (Serial No 26).

* ord- dtd 30-11-83 page 4 of Record (Serial No 11.)

Points on which information was called for -

Deputy Comr's Reply

Taluk 2 in the Hiriyur Taluk
2 in the Holalkere Taluk
2 in the ~~Hosdurga~~ Taluk
and 1 in the Chitaldrug Taluk

(3) What is the extent of trade that is being carried on in steel in the Dt & what is the average rate of profit per annum?

(3) The extent of trade carried on in this industry is between Rs 648 & 360 Country mamdi per furnace & the profit after deducting cost of raw material for its manufacture is stated to be between Rs 100 & 250 per furnace

(4) What is the revenue collected from this source during the last 10 years & is the collection being shown in the accounts?

(4) The revenue collected for the last 10 years is as follows

years	Amount Rs - a - p
1887-88	686 - 2 - 10
1888-89	750 - 2 - 10
1889-90	761 - ½ - 6
1890-91	719 - ½ - 6
1891-92	616 - 5 - 4
1892-93	587 - 5 - 4
1893-94	587 - 5 - 4
1894-95	587 - 5 - 4
1895-96	499 - 3 - 11
1896-97	430 - 16 - 6
1897-98	465 - ½ - 10

This collection is shown in the distinct entry under Iron furnace in the annual account Serial No 25 Forest.

The Dy Comr of the Districts were requested to

- ✗ vide Serial No 5 of file

to report the practice prevailing in their respective Dts as regards the rate of tax imposed on iron furnaces, tea & the following are the abstracts of the replies received thereto:—

1. Bangalore District.[x]

In this District there are some petty furnaces in the Taluks & they are used for repairing Agricultural implements. There are no furnaces in the Dt which carry on any large trade in iron. No tax is imposed expressly under the head 'iron furnace' but the tax on petty furnaces is levied at the rate of Re 1 for each furnace and credited under the head 'Miscellaneous' 'House tax' if they are in houses & 'Shop tax' if they are in public places.

x Vide Circular No 11 Dy 5-3-95. Fin. A.

2. Kolar District.[x]

From the Statement submitted by the Deputy Commr it will be observed that there are no iron furnaces in the Dt except in the Chickballapur Taluk. The rate of tax levied varies from Re 3 to 9 & the tax is reported as being levied from a long time. The collection for 1897-98 on the 2 furnaces in

x Circular No 13 Dy 20-5-99. Fin.

in the Chikballapur Taluk
was Rs 6x 3x 3

3. Kaimkal District

The Statement submitted
by the Dy. Comr Shows
that there are 3 iron furnaces
in the Chikballapur Taluk
4 in the Gauribidanur Taluk
& 10 in the Pavagada Taluk
The rate of tax levied in the
Chikballapur Taluk is
for each Rs 1-4-0 & 3 & in the
Pavagada Taluk for each
Rs 1/6 to 30 The collections
are credited under the head
Forest. The extent of iron
carried on in steel is very
small

× Serial No 27 & 14 of 15-3-99
21-3-99 respectively
File A.

4. Bangalore and Kolar Dts

× There are no iron furnaces
in these Dts & no tax is lev
ied on them.

× Serial No 7. of 23-2-99.
File A.

5. Shimoga District

The rate of tax imposed
is Rs 3-12 for furnaces as
specified by Govt Commissioners
× order of the 14th March
1866. The trade is carried
on in steel as it is not
prepared in any of the
forges in the District. The
No of furnaces in any one

× Serial No 6 of File B.
25-3

year

The no of furnaces in 1897-98, was 39 as per margin & the revenue derived therefrom was Rs 468.

× 14 in the Thirtha Taluk
16 do — Chikmagalur —
1 do — Sakrepatna —
8 do — — Nagar —
39.

× Serial No 22 - 98-9 - 9. File A.

7. Kadur District

There were 16 furnaces at work in 1888-89 in the Lakkavalli & Kadur Talukas (8 furnaces in each), but none of them are being worked now. The rate of tax levied on each furnace from 1860, was Rs 12. The authority under which the tax was levied is not available. The revenue collected was credited to III. Forests.

4. The following is a summary of the old correspondence on the subject: —

Previous to the year 1837 the mode of taxing iron was ~~very anomalous~~ Not fixed & differed in almost every Taluk. Iron and steel were subject to the general Sayer duties according to the rate at each Kattai. Besides this the foundries were taxed in various ways. Sometimes they paid Karkha at from 1 to 3 Pagodas per annum to the Sayer, sometimes a

× Please see letter No 318 dt 14-7-1837 from the Supdt. Nagar Dist to the Secy. to the Govt. (Serial No 1 of file of old records - File B)

a Radical Cure to the evil
complained of and sanctioned
to the system of the Civil
Code and even in Land
cases Courts of Appeal &
Review to all of these kinds
of Revenue. On the recom-
mendation of Mr Stokes
the late Auditor in 1837
the late Commissioner
in his letter of the 5th August
1837 abolished all the
petty taxes above referred
to and in lieu thereof
authorized the levy of
a single duty of 5 per
cent ad valorem on the
Chowkies from the
Stages. By Mr Pitts letter of the
14th July 1837 it appears
that the iron and steel
manufactured at
Varkeydaud & Stole Hom-
stead Coy received Repeated
not only in that year of
India but also at Bombay
and even in England
As the levy of a Frontier
duty as above caused a
great falling off in the
revenue from this source
owing to smuggling

Major

× Serial No 2 of File A.

× Serial No 1 of File B.

Major Conlon, the Supdt of Nagar in 1851 proposed that* instead of a frontier duty, a local tax of 5 per cent on the produce of each 'Koolnè' should be levied. But this was not sanctioned* by the Govt. Again in 1859 the Supdt. of Nagar represented* to the Govt that the abolition of the frontier chowkies had left the trade of iron and steel a free one & proposed the levy of a tax on each Koolnè at the rate of Rs 12/-, as this was the most secure and most easily collected. This proposal was sanctioned* by the Govt in 1860 and it is at this rate that the tax in the Shemoga Dt, is now levied.

5. As regards petty "Kulmis" or blacksmiths shops where the manufacture of iron and steel are not carried on, the imposition of tax is regulated by Govt Progs: No 4605-12 / L.565 dated 11th June 1892, wherein it is stated that "if they have a

* vide serial No 3 of file B.

* vide serial No 4 of file B.

* vide serial No 5 of file B.

* vide serial No 6 of file B.

* Vide serial No 4 of file No 410 / 1892. Part. II

a Piece of Cutlery &c &c
they sell the articles they
make there is no objection
to a Shop Lad being hired
as an Articled Pupil, but they
merely exercise their Pro-
fession and make articles
for a wage received they
are not liable to Stoppage
of Wages. Walker in his Report
on the Interior Administration
Resources &c of the Country
Mysore printed in May
1865 (pp 63 to 65) mention
that he saw iron and steel
manufactured in a village
near Chitaldroog & speaks
of the iron prepared there as
of good soft iron answer-
ing all purposes for
which it is intended in
cultivation & building
& that is measured (27 lbs.) of
this iron there used for
2 Rs. He regards steel manu-
facture as very backward
Walker quotes a letter from
Mr Heidash an instrument
maker in which the latter
speaks of it as the steel
of India (meaning Mysore), is decidedly the
best

× copy sent up

p. 63 Report

× p. 65 of Report

× p. 65 of Report

best, I have met with.

7. The accompanying tabular Statement compiled from the reports of the Dy Comrs of Dts shows that the total Nos of furnaces in the State is between 73 & 104 of which not less than 36 exist in the Shemoga Dt. The rate of tax at present levied on each furnace varies from Rs 3 to 30.

8. The point for orders is whether the present tax of Rs 40, now imposed in the Chitaldrug Dt on the 2 furnaces in the Holalakere Taluk, should be reduced to Rs 9 as recommended by the Dy Comr. The Dy. Comr now reports that he has permitted the working of the 2 forges at half rates pending final orders of Govt as the smelters were unwilling to work the forges at the old rate and as it was a pity to stop the work. The records do not throw any light as to the

* Vide Letter No 30 of file B. dt 13-3-99.

when they whom the tax of 4 Rs was imposed on these Kulwes.

Submitted Secretary
VI
30/6/65

9. The cases quoted above seem to show (1) that a tax of Rs 2 is leviable on each Kulwa where the manufacture of iron & steel is carried on, unless such tax obviates as a check on such manufacture in which case it is liable to modification by order of Govt & (2) that this does not apply to the business carried on by ordinary blacksmiths who are only liable to pay a shop tax if they have a place of business where they sell the articles made by them. There is no information available as to the circumstances under which a higher tax (40, 29, 21 & 23 & 16 & 30) came to be levied in the Chelakdurg & Tumkur districts. The Chelakdurg Dy Commrs Report recommends

- hon decent & decorous
favorable examen
- hon'ble Mister Martin
- accountants pr to deserve
by hon'ble, the pt may
be reduced to 12 m hereby
declared -

Read & the Secy
of Dr
- 5 - 7 - 99

Received on
5.7.99

17/10. I agree to the motion
to fix 12 hr hereby
the Dr Comm may
be asked to inform
the subject of his
then 180 candidates
just. Q. can enclose
whether the ex should
go to Exam. or not Inspector

Mr Jackson
11/7/99

11. I am directed to enclose
herewith the enclosed
letter from the Commissioner
to the Collr. Paisley,
& to request that a mis-
understanding may
not happen at that

Why was not
the Order communicated
to the Collr & the
Dr of Schools
before 5th July

Order
dated
1899

I think it cannot
be contended that he
credited under
"Powers" given under
the Municipal Act.
The question is one
of general applicn &
also affects Powers
the Govt should decide
Suggest that the
Dr may be asked
to state upon the
Q - Can he pass
Exam without
Chief Insp - C
12-7-99

Sent please
Communicate
Orders about
Reduction of Kulin
Tax without delay
Mojaliarsko
11/8/99

Does attach to this
enclosure to Kulin
Q
16/8/99

Re-drafted as directed after above.
9/8
25/8.

Actg Pol
2d Secretary
H
26/8/99

Rd 7 pm.
26.8.99.

12/ The increase in
income of the Trust
proposed
arises under
for the reduction of the
land tax enacted
repeal without delay
which is
quite unjustifiable
the unreasonable difficulties
experienced
in connection with this industry -
Letter to be given an
early
opportunity whereby
may be
heard before
decision -

this letter might be
29.8.99.

be treated as "Reserved Forests" - Please see notes above on the subject - J

Rd 1/2/07
1007

30/1/07

J Lawson Agency
& the Travancore Rubber
Plant under "Forest
but in that Case, Govt
for Cattle Purpose
5/2/07

Office
Please
Travancore
Cattle Purpose"

Submitted -

There are two points to be considered in this connection, viz (1) whether the tax now collected on Koolies or iron-furnaces, is on account of the trade carried on by iron-Smelters & iron-Smiths, (2) or on account of the materials (iron-ore, charcoal, fire-wood &c.) removed by them from forests as Surveyed by the Conservator of Forests

Under the existing Forest Rules, Mohatarfa forges iron-smelters & iron smiths are allowed to remove from District Forests fire-wood and charcoal free of Seigniorage for their own bona fide furnaces; ~~and firewood and charcoal so removed cannot be sold, bartered or otherwise used for purposes of trade~~. Thus, the Rules presuppose the payment of Mohatarfa by iron-smelters and iron-Smiths, which is levied on account of the trade carried on by them.

The Govt order of 11th June 1892 lays down that when blacksmiths carry on extensive trade & have a place of business where they sell the articles they make, they are liable to Mohatarfa shop tax, but if they merely work for wages, they are not liable to it. Under these circumstances, it is submitted,

× Serial no. 4 of L.F. 410 of 92 (Part I)

& V² 2248 / R 718 & ms 12/7/99

13. The opinion of the Conservator of Forests was invited, as to whether when the "Koolies" or iron furnaces are not located in or near forests and are not worked with fuel taken therefrom but are worked at villages outside forest limits, and a tax is levied from the Smelters, the Koolie tax should not be credited under "allowance".

& No 2373 / 436 & 14.1.1901

14. Briefly, that officer states that whether or not Koolies are located in or near forests, the great proportion of the forest produce consumed, viz iron ore, wood, & charcoal, is obtained from Govt forests, that the nistarfa tax paid by the Smelters, often or usually represents a mere fraction of the value of the ore and fuel consumed, that the great damage done in certain forests by iron Smelters

is notorious, that the tax, which is often considered as fresh fuel for fuel consumed, is extremely low, cannot be an adequate compensation for such damage. He adds that the introduction of a new forest law & the proposed scheme of subsidiary rules, will probably necessitate a reconsideration of the question in all its bearings, and that in the meantime, the tax, if intended as a fragment for forest produce consumed, should be uniformly credited to "forest", although there may be instances in which the manufacturing-smelters obtain their wood fuel from other than Govt lands.

88.
28/1/01

Noted. The note is now no change of the forest deptt.
The order reducing the rate of salt has been done. The question of whether the tax is levied

that trade being the criterion for imposing the tax on Kadiwa, the revenue should be credited to "Mahaxanfa" & the Forest Department cannot claim it.

If on the Cremation of Forests Says, great damage is caused to forests by iron-Smelters and iron-Smiths, and the tax is, on that ground, to be regarded as a return for the materials removed from forests, it is for the Forest Deptt to collect license fee on such materials before their removal from forests & credit them to "Forests", leaving it to the Revenue Deptt to levy Mahaxanfa or not according as the iron-Smelters and iron-Smiths carry on trade or not.

The 2d: Councillor has informed his Excellency that the tax should

X on 11-8-97

properly be shewn
~~on~~ under Mohatarfa -
and Mr 1st Councillor's
View Expressed on
29.8.99 above
does not appear
to be far from it.
Submitted &
Secretary for
Orders
22/2/01

I think this an item of
Mohatarfa & not of
Forest Revenue - This
in accordance with
Manual. If this item
is transferred to credit
of "Forests" the item
Mohatarfa would be
a minimum - C

25/2/01
Submitted to 2d Councillor
25/2/01

R2 25/2/01
1126

I agree
26.2.1901
Subject to & then
Give an order accordingly C

Submitted 26/2/01
1st Councillor
27/2/01

C 7 Mar
27/2/01. Mohammad Hussain
28.2.01

Draft Submitted
8/3/01
8/3/01

Mysore Dewan's office — ROUTINE NOTES — .....Department

[To be used only for notes, requisitions, etc.]

Please see officiating Dewan's orders on a draft regarding levy of the tax on Koolues.

Submitted

Information on this subject is not available in the Rev Board Circular orders. ~~But on enquiry it is ascertained that the tax on Koolues is assessed under "Professional Tax" which is levied only within the limits of the Municipality~~

RV
23/3/07

Submitted to Secretary

I delayed this with the hope of finding out the information required. I could get no reference to show how the tax is credited in the Madras Presidency.

May the draft which has been approved by the 1st Councillor (now Dewan) the 2nd Councillor (now 1st Cr)

N.B.—Should notes, etc., be written on small slips the notes must be copied, or the slips passed on this form.

2/ 2 The Secretary (now 2d Councillor) be issued? No draft appears the all right as far as Mysore is concerned.

VI 12/4/01

Subd to the Dewan. It may be easy to get the info by a reference to the Residency — Concerning the practice in Madras if it is really needed.

12/4/1901

VI 12/4/01

R 7 Mch
12/4/01.

It is unnecessary the draft may be issued

MRS
13/4/01

Issue

16/4

Issue
VI 16/4

L2676

(General Serial No. 30.)

1898.

REVENUE DEPARTMENT
G.L. No. 9043
JUN 13 98
R No 5294
DEWARS OFFI

From The Deputy Commissioner Chitaldrug district (9)

OFFICE OF TH
10876
11-6-98
GOVERNMENT OF MYSORE

To The Chief Secretary to the Government of Mysore, General and Revenue Departments.

Dated 4th June 1898.

Despatched

Received

Enclosures No. 1

General No. 1095.

No. 1034.

In submitting herewith a petition received from Obiah and Lidlingaiah of Ghattivarakalli village in the Holalkere Taluk — complaining against the heavy tax levied on their iron furnaces, has the honor to recommend that the tax may be reduced to Rs. 9/- per annum. The — industry is worth preservation and will die out if the heavy tax is continued.

From enquiries made the undersigned has ascertained that steel produced in this village is of a very — superior

New 9-6-98

Forwarded to the Board, on the usual recommendation. Relates to abolishing a minor source of Provincial Revenue.

Chief Secy.

L.R. 52-97-1

superior kind and is in great demand up country. It will therefore be a pity to allow the industry to die out.

Deputy Commissioner

30

(General Serial No. 30.)

REVENUE DEPARTMENT
9744
JUL 5 - 1898
DEWANS OFFICE

1898

From The Deputy Commissioner
Chitaldrug District.

(2)

To

The ~~Chief~~ Secretary to the ~~Govt~~
Government of Mysore.
General and Revenue
Departments.

Dated 28th June 1898.

Despatched 30th " 1898.

Received

Enclosures No.-

General No. 1551.

No. 1092.

This office docket No. 1095/1034 dated 4th Instant — recommending that the tax levied on iron furnaces in Ghattihosahalli Holalkere Taluk, be reduced to Rs. 9 per annum.

Has the honor to invite a kind reference to the above and to request that early orders be passed on the subject as the manufacturers are unwilling to continue working on old terms and the season for beginning operations for the ensuing year

This 4.7.98

General Records.

Please perform with the necessary reference letter No 1095/1034 & 4.6.98 referred to in this docket dated 21st June/98.

SR. 6/7/98

Dealt with as directed in the connected letter 1095/1034 dated 4.6.98

Pending

SR. 6/7/98

year is fast approaching.

Yours respectfully

Deputy Commissioner
Chittagong district

Draft for article

(3)

The Ry: Commissioners

Entitled "

No. 365 & 14/7/98
A. 146 14

L.R. Su-97-3

The Ry: Commrs. declare

Nos. 1025 and 1156 dated
1034 1092

respectively and the 28th

June 1898 submitting a

petition from Messrs. Cubitt and

Co. Ltd. Engineers for

reduction of the Canada

Dues on their Steam Launch

"Cubitt"

Referring to the above

letter the Commissioners

direct the Secretary to acquaint

the Ry: Commissioners

and the petitioners that the

~~Submit~~ report on the further following points:—

1. When, by whom and under what authority the tax in question began to be levied and who fixed the rate?

2. How many are there that carry on this profession?

3. What is the extent of trade that is being carried on ~~in~~ at present in the district? and what is the average rate of profit per annum

4. ~~Is there any fluctuation in said collection~~ What is the revenue collected from this source during the past 10 years and under what heads is the collection shown in the accounts

"By order"

12/7/95

Mr. Cracker

11/7/95

Gen. Serial No. 30.]

DEPARTMENT
No. 2906
JUL 26 1898
R. 1671
OFFICE

(4)

1898-99.

From The Deputy Commissioner Chitaldroog District

To

The ~~Chief~~ Secretary to the Government of ~~Durbar~~ Mysore.

General and Revenue Departments.

Dated 14th
Despatched 17th } October 1898.

Received

Enclosures No. –

General No. 341.
No. 323.

In reply to

SUBJECT.

Furnishing information on certain points regarding the levy of Tax on Iron furnaces –

Rec'd 19-10-98

References (to be entered only in the Dewan's Office.)

Referred to.
20
19/10/98

Please see 8 Addl 92 Sept-Oct

Submitted to Secretary

The point is – whether the present rate on 2 iron furnaces in the Chitaldroog District should be reduced –

There are 11 furnaces – of which

6 are in the Molkal mum taluk
2 do - Hiriyur - do
2 do - Holalkere do
1 do Chitaldroog do

The Holalkere smiths complain that the present rate of Rs: 40/- per furnace is too high & give notice of stopping the profession if the rate be not reduced.

In the case of these two men, the Dy Com recommends the rate be reduced to Rs: 9 each.

It is not clear what the rates imposed upon the other furnaces are – & whether any reduction is necessary. But no question has arisen about them.

The income has been steadily increasing.

The rate appear to have been fixed with reference to the income derived. The rate in force was moderately previous to the year 1860 varied from annas four to Rs: 42

Certain percentage of income may be fixed as the rate to be levied – after consulting the Dy Com

19/12/98

No

Deputy Commissioner's Office

Chitaldrug District.

Dated 4th October 1895

To,

The Secretary to the

Government of Mysore

General and Revenue

Department.

Sir,

With reference to your

docket No: 366/R.146 dated 4th July 1895

requesting to report on certain

points regarding the levy of

tax on cow-furnaces, I have

the honor to state as follows:-

2. It cannot be ascertained

from the records of this office

when, by whom and under

what

What authority the tax in question began to be levied. Mention of the manufacture of iron and steel in this District is made in "Major Hall's Report" on the internal administration, Resources and Expenditure of the Government of "Mysore" printed in the "Mysore Gazette" of 1st May 1805 in pages 63 to 65. From this it will be observed that this industry is being carried on from time immemorial and none of the Amildars Report that it is being carried on for the last 50 or 60 years. The date at which this tax is levied is also not possible to find out at present

The words just after "Mysore" is not there.

It may be observed that the industry has been carried on for a long time - abt 50 years -

From the Reports received from the Assistant Collectors of Chittagong and Noakhalee Districts it is observed that the Rate of Rs 12 per furnace was raised to Rs 24 in the years 1879 and 1883 by the then Deputy Commissioners and the then Sub-Division Officer respectively. This increase in Rate is based probably by taking into account the value of firewood required for making Charcoal by Iron-Smelters.

3. There are altogether 11 furnaces in the District worked by 8 individuals and they are 6 in Noakhalee, 2 in Chittagong and one

in Chitaldrug Taluk

4. The extent of trade carried on in this industry is between 648 and 360 Country maunds per furnace and the profit after deducting costs incurred for its manufacture is stated to be between Rs 100 and 250 per furnace.

5. The revenue collected for the past 10 years is noted below and this collection is shewn in a distinct entry under 'Iron furnace' in the annual account (Revenue Serial No. 25, Statement showing the revenue under the head Forest.)

Years.	Amount
1887-88	586-2-10
1888-89	750-2-10
1889-90	761-1-6
1890-91	719-1-6
1891-92	616-5-4
1892-93	589-5-4
1893-94	589-5-4
1894-95	589-5-4
1895-96	499-3-11
1896-97	435-0-6
1897-98	401-1-2

I have the honor to be,

Sir,

Your most obedient Servant

for Deputy Commissioner

2nd draft as to above.

1899 (5)

From
The Secretary to the
Government of Mysore,
Gen. & Rev. Depts.

To
The Deputy Commr of
District exclt
Chitaldroog

Dated 4th January.
Despatched
Received ✓
General No. 279-25
R. No. 2112
Enclosure No.

LR. 52-97
SES

Has the hour to request to be informed at an early date whether any toddy or sindhi furnaces is — leased in the District. If so, the Deputy Comr will be good enough to furnish information on the following points.

1 How many furnaces are there in each Taluk & what is the No of persons that carry on the profession

2 When, by whom and under what authority the toddy in question began to be leased & who fixed the rate & what are the rates?

3 What is the extent of trade that is being carried on in steel in each Taluk and what is the

average rate of profit per annum?

3. What is the revenue collected from this source during the last 10 years and under what head is the collection being shown in the accounts?

By order

VL
3/11/99

For Secretary

1899 (6)

From
The Secretary to the
Government of Mysore,
Gen. & Rev. Depts.

To
The Deputy Comr,
Chitaldroog dist

Dated 4th January 99
Despatched
Received
General No. 4490.
No. 2107
Enclosure No.

L.R. 52-97-6

His letter No 341/323 9 14th October last—
furnishing information on certain
points in connection with the levy
of tax on iron furnaces

With reference to the above, he
the Comr to request that the finding
report of Major R. Wells referred
to in para 2 of his letter may be forwarded to this Offce for reference
together with the records connected
with the increase of the tax of iron
furnaces in the Chitaldroog
and Molkalmuru Taluks from Rs.
12 to Rs. 29.

By order
M 3/1899
For Secretary

GL. No. 5286
R 27 99
No. 2957

189 8-99 (7)

From The Deputy Comm
Shimoga

To The Secretary to the
Govt of Mysore

Dated 22nd Inst. and Rem. Rep

Despatched } February
Received } 1899

General No. 648
No. 508

Enclosure No. 1

L.R. 54-97

87

With reference
docket No 4519-25
R 2112
dated 4th Instant
submits a statemen
giving the numbe
of Jummas in
each Taluk.

[signature]

27.2.99

Read 4/3/99 [illegible]

No. 645 / 508 En 1

The Deputy Commissioner
Shimoga Dt.
23rd February 1899

To
The Secretary to the
Government of Mysore
Genl and Rev: Depts

Sir,

With reference to your docket No 4519-25 of the 2112
4th January last calling for certain details of crime, murders, I have the honour to state that the number of persons convicted for each year murders and culpable homicide not amounting to murder is stated in the following statement giving the number of

furnaces in each Taluk and the revenue realized thereon for the last 10 years. The furnaces are worked for only 4 months in the year.

2. The rate of Rs 12 has been fixed by the late Superintendent of the Salem Division in circular No. 20 of 20th March 1860 as per Chief Commissioners letter of 14th March 1860.

20. As trade is carried on in steel, as it is not prepared in any of the forges in this district. People that require

retail, purchase it from
the merchant imported
from other places and
make use of it.

I have the honour to be
Sir
Your most Obedt Servt

H. M. Macpherson
Deputy Commissioner
Shimoga Dt.

Encl

Statement showing the particulars of Iron Furnaces in the Shimoga District as called for in Secretary's No 4519/R2112 dated 4th January 1899.

Year	Shimoga Taluk: number of furnaces	Shimoga Taluk: number of persons working	Shimoga Taluk: Revenue	Shimoga Taluk: Profit	Channagiri: number of furnaces	Channagiri: number of persons working	Channagiri: Revenue	Channagiri: Profit	Sorab: number of furnaces	Sorab: number of persons working	Sorab: Revenue	Sorab: Profit	Nagar: number of furnaces	Nagar: number of persons working	Nagar: Revenue	Nagar: Profit	Total Revenue
		12 persons per furnace		Rs 150 per furnace per annum		9 persons per furnace		Rs 180 per furnace per annum		8 & 12 persons per furnace		Rs 180 per furnace per annum		12 persons per furnace		Rs 75 per furnace per annum	
1 1888-89	16		192	26	26		312	7	7		84	7	7		84		672
1889-90	15		180	24	24		288	7	7		84	8	8		96		648
1890-91	14		168	23	23		276	4	4		48	8	8		96		588
1891-92	14		168	28	28		336	4	4		48	7	7		84		636
1892-93	14		168	24	24		288	3	3		36	7	7		84		576
1893-94	17		204	22	22		264	3	3		36	7	7		84		588
1894-95	15		180	21	21		252					10	10		120		552
1895-96	14		168	18	18		216					10	10		120		504
1896-97	12		144	16	16		192					10	10		120		456
1897-98	14		168	16	16		192		1		12	8	8		96		468
Total			1740				2616				348				984		5688

Shimoga
23rd February 1899

H Mouat Saunders Jr
Deputy Commissioner
Shimoga District.

Cust 4/c

The reports were given 6.3.99
in the Cust. Ass. on
2/3/99 vide N° R 290.
H.S
8/3.
Rd
9/3 Organic

189

From Deputy Comm^r
Radier District

(10)

To The Secretary to Govt
General and Revenue Dept^o

Dated 3rd

Despatched 3rd March

Received

General No. 412
No.

Enclosure No.

Secretary's docket No
R 2112 dated 5 January
1899 and subsequent
Reminder No 5871-7 dated
R 2834
2nd Ultimo, requesting in-
formation, re the levy
of tax on iron furnaces
in this District.

Have the honor to state
that the above reference
will be duly replied to,
on receipt of further
information called for
from the Sanitary Engr.

Deputy Comm^r
Radier Dist

Rd

REVENUE DEPARTMENT
Gl. No. 5647
MAR 14 1899
R No 3094
DESPATCH OFFICE

Gen. 31]

1898 97

11

From The Dy. Commissioner, of the Bangalore District

To The Secretary to the Govt of Mysore Genl & Rev Dept

Dated 9th
Despatched 11th March 1899.
Received

General No.
D No. 898.
Enclosure No.

Secy's docket No 4519-35
R. 2112
of the 4th January 1899.

Submits information regarding the Cases of Arson in furnaces in the District.

L.R. 52-97.
seq

14.3.99

The file to Govt Rev Dept

Submitted
[illegible]

16/3.

17/3

Bangalore District
Deputy Commissioner's Office
Bangalore, 9th March 1899.

D. No. 898.

To

The Secretary to the Government
of Mysore
Revenue and Genl. Depts.

Sir,

In reply to your docket
No. 519-25 R 2112 of the 1st January 1899,
calling for information as to
whether any tax on iron furnaces
is levied in the district, I have
the honor to state that, from the
reports received from the Amildars,
it appears that there are some
petty furnaces in the Taluks of
this district which are solely used
for supplying the requirements of
the Agricultural classes. There are
no such furnaces in the district
as to carry on any large trade
working any iron ore. No tax is
imposed expressly under the head
"iron furnace" in the district, but
the tax on the above petty furnaces

is levied at the rate of Rs 2/- for each furnace and credited under the head "Industries & house tax" if they are in houses, and "Prop tax", if they are in public places.

2. If all the particulars called for in the docket under reference, as regards the petty furnaces above referred to, are wanted, the information will be obtained from the builders in the course of a few days.

I have the honor to be
Sir
Your most obedient servant

In Municipal Office
Asst Commissioner in charge
for Dy. Commissioner,
Bangalore District.

mms

Gen. 31.]

No. 5803
189 99
R 3/01

(12)

From
The Deputy Commissioner
Civil & Military Division

To
The Secretary to the
Government Dewan of Mysore
General and Revenue Depts

Dated 11th
Despatched 12 June 1900
Received

General No. 720-
No. 393-

Enclosure No. 2 Bills & Book.
Copy of Cypher Telegram
No. 2107 dated 4th June
from the Resident to Secretary
Government, Public, General
and Miscellaneous Depts
Copy of Cypher Telegram
No. 323 dated 4th
October last.

Deputy Commissioner

L.R. 54-97
10.

Ans.
2.1.99
The file is with the despatch
Ans 3/99.

Re Cantt
22.3.99

File is with the Inspector-General
Kl 23/3

Rec'd
24/3

Expired

File finally
29/3

Ltd with 3 Encls

K.R. 54-99
11

Gen. 31.]

RECEIVED
APR 2 1899
OFFICE OF THE C.

189 No. 3219

13

From
The Secretary Commissioner
Kolar District

To
The Secretary to the Government
~~Dewan~~ of Mysore.
General and Revenue
Departments

Dated 20th March 1899

Despatched

Received

General No. 3527

No. 865

Enclosure No. One

His docket No. 4579-25
R. 2112
dated 2nd January 1899
calling for information
regarding the levy of
tax on Arrack furnaces
in the Kolar District
and
has the honour to
submit herewith a
statement showing
the information
called for in the above

Commissioner

for Commissioner
Kolar District

Statement showing the amount

Kolar District.

Sl. No.	Name of Taluk	No. of persons vaccinated during the year 1897-98	No. of villages visited during the year	Whether any epidemic prevailed in the taluk during the year. If so, state the number of persons attacked and died.	Whether the Taluk Vaccinator was provided with a vaccination tent during the year	Remarks	Whether the Taluk Vaccinator was provided with a vaccination tent during the year
1.	Kolar						
2.	Bowringpet						
3.	Chintamani						
4.	Srinivasapur						
5.	Mulbagal						
6.	Sidlaghatta						
7.	Bangalpalli						
8.	Goribidnur						
9.	Malur						
10.	Kolar Gold Fields	2	4			From Sept. 1st to 9	200 Rs.

Kolar Deputy Collector
Date 18th March 1898

of tax levied on real property, on the

Amount paid to Sheriff

Revenue collected during the year ending the 30th day of June 1898

The Amount of Collection Remains to be Collected

Year Amount Sheriff

1893/89	3	3	5
89/95	3	3	3
90/91	6	6	6
91/92	3	3	8
92/93	3	3	3
93/94	9		
94/95	12	3	3
95/96	18	5	9
96/04	3	11	3
97/98	6	3	13

Total

It is expected that the taxes will be levied and collected during the year ending the 30th day of June 1899.

Attest

Clerk

Deputy Comptroller

Withdrawn

Rev 1897

Rec'd 30/3

Dy Comm'r

REVENUE DEPARTMENT
CL. No. 5911
MAR 24 1899
No 32423
DEPARTMENT

1899

14

From
The Deputy Commr
Hassan district

To
The Secretary to the
Govt of Mysore
& Rev Dept

Dated 21st
Despatched } March 99
Received

General No. 645 of 1898-99
No. 15.

Enclosure No. "

His docket no 2579-
2112
-25 dated the 4th Janry.
last requesting
certain information
regarding the tax
on iron furnaces
in the district.

"

In reply has the
honor to state
that no tax is
being levied on
iron furnaces in
the district, and
it is also reported
by

R.R. 54-97

11 12

Dy Comm'r

by the Auditor
that no trade in steel
is being carried on
in any of the Islands
in the district.

Deputy Commissioner
Revenue District

The following paper is the accounts Branch under G.I. No 5567 / 3324 on 18/8/98 Weekly Audit Asst Revenue 1-4-99 Revenue 5/4 Assistant

Gen. 31.]

(17)

From

The Deputy Commissioner
Kolar District.

To

The Secretary to the Government
~~Dewan of Mysore~~,
Revenue and General Department.

Dated 25th March 1899.

Despatched 30th

Received

General No. 3672
No. 885

Enclosure No. Nil

His No: 6658-61/3120 dated 22nd March 1899

Has the honour to state that a statement showing information about the levy of tax on iron furnaces was submitted with this office No: 852/865 dated 16/20 March 1899.

H H Sparks

Deputy Commissioner
Kolar District.

From

3 drafts for office

1899

(21)

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Deputy Commr,
Kolar Dist

Dated March 1-4-99

Despatched V

Received

General No. 6835

R. No. 3190

Enclosure No.

ER 52-97
14

His No 352 / 865 of 20th Instant
furnishing information in regard
to the levy of tax on iron furnaces
in the District.

In the Commr. to observe that
the rates of tax are stated to
range from Rs. 3 to Rs. 9 per
furnace. The tax charged for
the 2 furnaces in the Chikballa-
Taluk for the year 1897-98 is
amount
entered at Rs. 6-3-3, the rates
given for the preceding 9 years
vary from Rs. 3-3-3 to 18-5-9.
Thus, the rates given cannot
be reconciled with the amount

shown. However, it is not clear how
many or even fractions of an
anna have been charged.
These points require explanation
at an early date.

2. The No of iron furnaces existing
in the district is stated to be only
two in the Chikballapur Taluk
on which a tax of Rs. 6-3-3 was
charged for the year 1897-98. The
annual return No 26 for that
year shows the said amount against
the Bagepalli Taluk. This discrepancy
should also be explained. Reports
& Explanations by 31st

M 29/8/98

For Secretary

3 drafts for approval

1899

(20)

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Deputy Comr.
Kadur District

P.R. 54-97
15

Dated
Despatched March 1-4-99
Received
General No. 6836.
R. No. 3191
Enclosure No.

His Rr 412 & 3d Instant, stating that the particulars called for in regard to the levy of tax on Iron furnaces will be furnished on receipt of information from the Taluk Offices.

Has the favour to request that the particulars called for in this Office Rr 4519-25 / R. 2112 & 4th January last, may be furnished at an early date.

By order

[illegible]
29/3/99
For Secretary

3 drafts for approval

1899

(19)

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Deputy Commr,
Chitaldroog &c

Dated
Despatched March 1-4-99
Received

General No. 6837
R. No. 3192
Enclosure No.

L.R. 54-97
Sl 16

His Lr No 720/693 dt 1st instant, forwarding certain Vernacular correspondence in regard to the Iron furnaces in the Holalkere & Chitaldroog Taluks.

Has the honor to request that copies of the marginally noted orders referred to in the correspondence received with the above may be forwarded for the information of Govt.

By order

N
29/3/99
For Secretary

1 Order No 130 dt 12th July 1883 from the Chitaldroog Deputy to the Amildar of Holalkere

2 Order No 172 dt 27th February 1883 from do to do

3 Order No 1667/1673 dt 1/11/79 from Deputy Commr to the Amildar of Chitaldroog

REVENUE DEPARTMENT
Gl. No. 6286
PR. 2 1899
No. 3436
DEWAN'S OFFICE

189-

From

The Asst. Commissioner
Kadra District

To

The Secretary to Government
Genl. Pol. Department.

L.R. 84-97
9 & 17

Dated 8th

Despatched April 1899

Received

General No. 482
No.

Enclosure No.

Submitting information regarding the levy of taxes on iron furnaces in the Kadra District.

Cl. 4
A. M.
12.4.99
File pending receipt of Supdt. Rep.

Chikmagalur
8th April 1899

From

F. E. C. Carr Esquire
Deputy Commissioner
Kadur District

To

The Secretary to Govt.
General & Revenue Depts

Sir,

Adverting to Secretary's Circl. No $\frac{45.9-25}{R\ 2112}$ dated 1st January 1899, asking to report whether any tax is levied on iron furnaces, I have the honor to state that there were 160 furnaces at work in 1888-89 in the Canara and Kadur Districts (8 furnaces in each), but none of them are being worked now.

2 A tax of Rs. 2/- for each furnace was being levied as long as they were working. The tax came into force before 1860. But information as to the first year the tax was levied, or the authority on which the levy was made is not available in the records of this office.

3. As regards query 3, contained in the Circl. under reply, I have the honor to state that no steel furnace exists in this District.

4 The revenue collected from iron furnaces during the 10 years noted below relating to the Districts

and

and Tarikere Taluks, to them against each year, and credited to III "Forests".

I have the honour to be,

Sir,

Your most obedt Servant,

Deputy Conservr
Kadur District.

Year	Kadur No	Kadur No-a-P	Tarikere No	Tarikere No-a-P
1888-89	6	96—a—	8	96—a—
1889-90	2	24—a—	7	84—a—
1890-91	2	24—a—	9	108—a—
1891-92	2	24—a—	6	72—a—
1892-93	1	12—a—	6	72—a—
1893-94	1	12—a—	5	60—a—
1894-95	1	12—a—	5	60—a—
1895-96	1	12—a—a	2	24—a—
1896-97	a	a—a—a	2	24—a—
1897-98	a	a—a—a	2	24—a—
		216—a—		624—a—

Rev. 6/5

Gen. 31.]

1899

REVENUE DEPARTMENT
Cl. No. 6833
MAY
No 3724
DEWANS OFFICE

23

From The Dy: Commissioner
Kolar District

To

The Secretary to the Government
~~Dewan~~ of Mysore.
Revenue & General Departments

L.R. 54-97
Se 18

Dated 30th April } 1899
Despatched 2nd May }

Received

General No. 4287
No. 971

Enclosure No.

With No 6833 dated 28th April
R 3190
1899 calling for further
particulars in regard
to the levy of ton and
Iron Furnaces in the
District.

Has the honor to state
that as collection under
furnaces had to be
shown from 1888-89 in
the statement required
maximum and minimum
rates were entered
varying from Rs 3.69/ Rs
in Column 6 of the
statement

Mr Romeu R. The matter
with which the Law was
dealt in 1897-98 and
how Revenues were
3 in 3-3-3 respectively,
which appears to be R6-3-3.

2. There are no figures
in the District accounts
to show the figures;
6-3-3, there appears to the
Report to which in the
Financial Statement No 26
for 1897-98 is referred
etc. It would be have
been there appears to show
the Report. It
is presented that necessary
alterations may be
caused to be made
in the Statement No 26/
The office copy has been
altered accordingly.

[illegible]

Commissioner

Tours

Gen. Serial No. 36.]

1899

7093
MAY
Q 38 55

26

From

The Deputy Commissioner
Chittagong District

To

The ~~Chief~~ Secretary to the
Government ~~Dept~~ of Mucors.
General Revenue
Department

Dated Kottikhaly 8th May 1899

Despatched 11th —— 1899

Received

Enclosures No. 3.

General No. 853.
No. 834.

In reply to

SUBJECT.

Submitting four invoices
Copies of Indenture, there
containing orders regarding
the pass granted in the
Mineral Survey and Chittag
-ong Hill Tracts.

LD. 24-9-99

References—(to be entered only in the Dewan's Office).

Ex Pt Jud
No 2015
15.5.99

No: 863- Ex:
884- 2.

Deputy Commissioners office
Chitaldrug District
Dated camp, Kodihalli
8th May 1899.

From

The Deputy Commissioner
Chitaldrug District

To

The Secretary to the
Government of Mysore
General & Revenue
Departments.
Bangalore

Sir-

With reference to your' cocket- no. 6837/R3192 dated 1st ult.o, I have the honor to submit herewith for perusal copies of the Vernacular papers containing the marginally noted orders, regarding the iron furnaces in the Hosakalmuru and Chitaldrug Taluks.

I have the honor to be
Sir
your most obedient servant
[illegible]
Deputy Commissioner.

X/ 1 Order no 130 dated 11/7/83 from the Sub-Division Officer to the Amildar of Hosakalmuru - - - - - - - - - - - - - -
2 Order no 172 dated 27/8/83 ——— do ——— do ——— - -
3 do 166 dated 1/11/77 from the Deputy Commissioner to the Chitaldrug Amildar.

13/9/83

Copy

M. L. Mangudkar

[illegible]

172

[illegible]

[illegible] 27/8/83

(Sd/) D. Namakal Rao
Sub Division Officer

ಸಂಖ್ಯೆ ಸಿಇಇ 130 ಕೆಎಲ್‌ಎಸ್‌ಎಚ್‌ 2016 (ಭಾಗ-2)

ಸಂಖ್ಯೆ: ಎಂಎಸ್‌ಕೆ 2017 (ಭಾಗ-2)

ಅನುಬಂಧ-6.1

ಕರ್ನಾಟಕ ಸರ್ಕಾರಿ ಶಾಲೆಗಳಲ್ಲಿ ಶಿಕ್ಷಕರ ನೇಮಕಾತಿ ನಿಯಮಗಳು 2017

ಕರ್ನಾಟಕ ಸರ್ಕಾರಿ ಶಾಲೆಗಳಲ್ಲಿ ಶಿಕ್ಷಕರ ನೇಮಕಾತಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಿದ ದಿನಾಂಕದಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಈ ನಿಯಮಗಳನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಈ ನಿಯಮಗಳು ಪ್ರಾಥಮಿಕ ಮತ್ತು ಪ್ರೌಢಶಾಲಾ ಶಿಕ್ಷಕರ ಹುದ್ದೆಗಳಿಗೆ ಅರ್ಜಿ ಸಲ್ಲಿಸುವ ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಅನ್ವಯವಾಗುತ್ತವೆ. ಅಭ್ಯರ್ಥಿಗಳು ಸಂಬಂಧಿತ ವಿದ್ಯಾರ್ಹತೆ ಮತ್ತು ವಯೋಮಿತಿಯನ್ನು ಹೊಂದಿರಬೇಕು. ಆಯ್ಕೆ ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ಲಿಖಿತ ಪರೀಕ್ಷೆ, ಕೌಶಲ್ಯ ಪರೀಕ್ಷೆ ಮತ್ತು ಸಂದರ್ಶನ ಇರುತ್ತದೆ. ಅಂತಿಮ ಆಯ್ಕೆಯು ಒಟ್ಟು ಅಂಕಗಳ ಆಧಾರದ ಮೇಲೆ ನಿರ್ಧರಿಸಲಾಗುತ್ತದೆ. ಮೀಸಲಾತಿ ನಿಯಮಗಳು ಸರ್ಕಾರದ ಆದೇಶಗಳಿಗೆ ಅನುಗುಣವಾಗಿರುತ್ತವೆ. ಅಭ್ಯರ್ಥಿಗಳು ಸಲ್ಲಿಸಿದ ದಾಖಲೆಗಳು ಸುಳ್ಳಾಗಿದ್ದರೆ ಅವರ ಅರ್ಜಿಯನ್ನು ತಿರಸ್ಕರಿಸಲಾಗುತ್ತದೆ. ಈ ನಿಯಮಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಯಾವುದೇ ವಿವಾದಗಳಲ್ಲಿ ಸರ್ಕಾರದ ನಿರ್ಧಾರವೇ ಅಂತಿಮವಾಗಿರುತ್ತದೆ.

ತಾ 21-6-83

ಸಹಿ

[illegible]

[illegible]

తా॥ 30/9/79

[illegible]

[illegible] 1823.

[illegible]

[illegible]

[illegible]

[illegible] (25-1-79) [illegible]

[illegible]

[illegible]

[illegible]

(సం) [illegible]

[illegible]

[illegible] 1474

[illegible]

[illegible]

[illegible] 2/10/79

(సం) Abdul Khader

[illegible]

[illegible]

6.

(Sd.) Abdulkhadar
Deputy Commissioner

1474

19-10-79

ಸಂಖ್ಯೆ: ಕೃಷಿ/ಬೆಳೆ/ಪರಿಹಾರ/2032/2018-19

ದಿನಾಂಕ: 28/10/2018

ಸೇವೆಯಲ್ಲಿ

ಶ್ರೀಮತಿ ಲಕ್ಷ್ಮಮ್ಮ ಕೋಂ ಚಿಕ್ಕಣ್ಣ,
ವಾಸ: ಹೊಸಹಳ್ಳಿ, ಅಂಚೆ: ಕಾಡುಮಲ್ಲೇನಹಳ್ಳಿ,
ತಾಲ್ಲೂಕು: ಮಾಗಡಿ, ಜಿಲ್ಲೆ: ರಾಮನಗರ.

ವಿಷಯ: ಬೆಳೆ ನಷ್ಟ ಪರಿಹಾರ ಮಂಜೂರಾತಿ ಕುರಿತು.

ಉಲ್ಲೇಖ: ತಮ್ಮ ಅರ್ಜಿ ದಿನಾಂಕ 14/09/2018.

ಮೇಲ್ಕಂಡ ವಿಷಯ ಮತ್ತು ಉಲ್ಲೇಖಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ತಮ್ಮ ಜಮೀನು ಸರ್ವೆ ನಂ. 57/2ರಲ್ಲಿ ಬೆಳೆದಿದ್ದ ರಾಗಿ ಬೆಳೆಯು ಅತಿವೃಷ್ಟಿಯಿಂದ ಹಾನಿಗೊಳಗಾಗಿರುವುದಾಗಿ ತಾವು ಸಲ್ಲಿಸಿದ್ದ ಅರ್ಜಿಯನ್ನು ಪರಿಶೀಲಿಸಲಾಗಿದೆ.

ಸಂಯುಕ್ತ ಕೃಷಿ ಸಹಾಯಕರು ಹಾಗೂ ಗ್ರಾಮ ಆಡಳಿತಾಧಿಕಾರಿಗಳ ಜಂಟಿ ಸಮೀಕ್ಷಾ ವರದಿಯಂತೆ, ಸದರಿ ಜಮೀನಿನಲ್ಲಿ ಶೇ. 72ರಷ್ಟು ಬೆಳೆ ನಷ್ಟವಾಗಿರುವುದು ದೃಢಪಟ್ಟಿದೆ. ಒಟ್ಟು ಬಿತ್ತನೆ ಪ್ರದೇಶ 1.20 ಹೆಕ್ಟೇರ್ ಆಗಿದ್ದು, ಪ್ರತಿ ಹೆಕ್ಟೇರ್‌ಗೆ ನಿಗದಿಪಡಿಸಿರುವ ಪರಿಹಾರ ಮೊತ್ತ ₹ 13,500 ರಂತೆ ಒಟ್ಟು ₹ 16,200 ಪರಿಹಾರ ಮೊತ್ತವನ್ನು ಮಂಜೂರು ಮಾಡಲಾಗಿದೆ.

ಪರಿಹಾರ ಮೊತ್ತವನ್ನು ತಮ್ಮ ಆಧಾರ್ ಜೋಡಣೆಯಾಗಿರುವ ಬ್ಯಾಂಕ್ ಖಾತೆಗೆ ನೇರ ನಗದು ವರ್ಗಾವಣೆ (DBT) ಮೂಲಕ ಜಮೆ ಮಾಡಲಾಗುವುದು. ಖಾತೆಯ ವಿವರಗಳಲ್ಲಿ ಯಾವುದೇ ತಪ್ಪಿದ್ದಲ್ಲಿ ಕೂಡಲೇ ಕಚೇರಿಗೆ ತಿಳಿಸಿ ಸರಿಪಡಿಸಿಕೊಳ್ಳಬೇಕು.

ಈ ಪರಿಹಾರವು ಬೆಳೆ ವಿಮೆ ಯೋಜನೆಯಡಿ ಪಾವತಿಯಾಗುವ ಮೊತ್ತಕ್ಕೆ ಹೆಚ್ಚುವರಿಯಾಗಿದ್ದು, ವಿಮಾ ಕಂಪನಿಯಿಂದ ಪಡೆದ ಮೊತ್ತವನ್ನು ಹೊರತುಪಡಿಸಿ ಉಳಿದ ನಷ್ಟಕ್ಕೆ ಮಾತ್ರ ಅನ್ವಯಿಸುತ್ತದೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಕೆ. ಎಸ್. ಮಂಜುನಾಥ್
ಸಹಾಯಕ ಕೃಷಿ ನಿರ್ದೇಶಕರು
ಮಾಗಡಿ ತಾಲ್ಲೂಕು

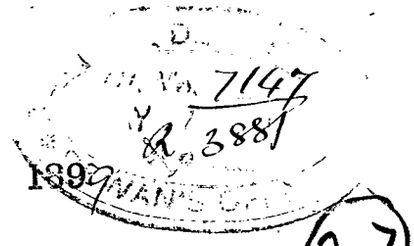
(Sd) Abdul Khadar

Deputy Commissioner

Copy

Rev Dept
17.5.99

✓



27

From

The Dy Commissioner
Mysore District

To

The Secretary to the
Government of Mysore
Rev & Ag. Department.

Dated
Despatched 13th } May 1899
Received

General No. 987.
No.

Enclosure No. –

LR 54-97

Dd 20
5

This docket No 459 dated 4th January 1899 (R 2112) requesting to be informed whether any tax on iron furnaces is levied in the District.

In reply has the honor to state that all the Amildars in this District report that no iron furnaces exists in their taluks and consequently no tax is levied.

for Dy Commissioner
Mysore District

General Serial No. 30

REVENUE DEPARTMENT
Gl. No. 7235
V. D. No. 3927
DEWAN'S OFFICE

189 7

From The Deputy Commr
Tumkur District

To The Secretary to the
Govt of Mysore, Revd

Dated 17th Dec. Dipty. —

Despatched, 18th } Recd. 599.

Received

Enclosures No. one

General No. 702.

No.

Govt order No 4579-25
dd. 2112
dated 4th January 599.

Submits a
statement of Iron
Furnaces in this
District

Cash
R. M. Secy
24.5.97 Please put up draft
accordingly in 4579 &
2 cases of Tumkur & Bangalore of
1893 and Advertising.
25/5

Refer putup. Rd
25/5

Ex 52-97
Ex 21

Central Jail Press, Bangalore.—6-3-97.—10,002. 26/5/97.

No 702 Deputy Commissioner's Office.
Rec. 1 Jaffna District.

Dated, Jaffna, 1st May, 1926.

To The Secretary to the Government of Ceylon, General and Revenue Departments.

Sir,

As called for in Government Order No. 45,9-25 dated 4th January, 1926, I have the honour to submit herewith a statement of Arrack farmers in this District.

I have the honour to be,

Sir,

Your most obedient servant

Mahadeva

for Deputy Commissioner

Statement showing the Iron furnaces in the District of Tumkur prepared as per Govt. Order No 4519-25 / K. 2112 dated 4th January 1887.

Number.	Taluks	Number of Iron furnaces.	Number of persons that carry on the profession.	When, by whom and under what authority the tax levied and by whom the rates fixed.	Rates	Revenue collected during the last 10 years and under what head.										Remarks.
						Year	Amount									
1	Tumkur	-	-	-	-	-	-									
2	Maddagiri	-	-	-	-	-	-									
3	Chikkanayakanahalli	3	46	Not known	21-0-0 to 23-0-0	Credited under the head Forest										
						1885-86	412-5-4									
						86-87	370-15-6									
						90-91	269-3-2									
						91-92	311-7-7									
						92-93	286-6-7									
						93-94	257-1-7									
						94-95	270-8-6									
						95-96	232-12-2									
						96-97	125-12									

[redacted] Remarked on the Sheet [illegible] Forest Conservator

						97-98	128-12-1	
4	Sira	-						
5	Gubbi	-						
6	Tipturu	-	-					
7	Pavagada	10	160	Not known	16-0-0 4-	Credited under the head Forest.		
					30-0-0	1888-89	374-8-0	
						89-90	395-10-6	
						90-91	300-12-0	
						91-92	323-4-0	
						92-93	323-4-0	
						93-94	323-4-0	
						94-95	323-4-0	
						95-96	297-0-0	
						96-97	233-0-0	
						97-98	233-0-0	
8	Kunigal	-	-	-	-	-	-	

The circuit of Pavagada is to be made in Shivaratri & Kunigal in Vaishaka trade visits.

Tumkur
17th May 1898.

Ambahanaiya
For Deputy Commissioner

(General Serial No. 31)

189

REVENUE DEPARTMENT
OFFICE No. 7452
RECEIVED 19 MAY 1899
R 4023
MAIN OFFICE

29

From The Deputy Commissioner
Chitaldrug District

To The Secretary to the
Government of Mysore
General and Revenue
Dated 22nd } Department
Despatched }
Received May 1899.

Enclosures No. -
General No. 885-
No. 856.

With reference to his docket-no S.68 dated 9th instant R 3635 has the honor to state that copies of certain correspondence in connection with iron furnaces in the Hosdurga and Chitaldrug Taluks, were submitted to Government with this office docket-no 863/834 dated 8th instant

For Deputy Commissioner

Dy Commissioner

29-5-99

Submitted with an office note.
16/6/99

L.R. 54-99
Sl 22

(General Serial No. 33.)

REVENUE & AGRICULTURE DEPARTMENT
Gl. No. 8020
IN 17 39
No 5-194
DEWAN'S OFFICE

189

From

The Deputy Commissioner
Civil & Military Division

To

The Chief Secretary to the
Dewan of Mysore.
Commissioner
General and Chief Judge

Dated 13th

Despatched June 1899

Received

Enclosures No. –

General No. 940.

No. 911.

L-854-97
Se 23

Submitting a note regarding the selection of recommendations in the Compensation Rules already recommended

Aug 17
Jan
17.6.99

References to the marked.

The file was given to the Accountant in the Registrar's office

Submitted with office note.
24/6/99

M. G. C. P.—31-1-94.—3000.

23/6.

Deputy Commissioner's
office, Chitaldrug Dist.
Dated Chitaldrug
13th June 1899.

No. 961

From

The Deputy Commissioner
Chitaldrug District

To

The Secretary to the
Government of Mysore
General and Revenue
departments
Bangalore

Sir,

With reference to my
letter no. 1095/1034 dated 7th June 1898
recommending the reduction
of assessment on the iron
furnaces of this district, I
have the honor to solicit the
favor of early orders being
passed on the subject and
to

to state that as the Smelters expressed their unwillingness to work the forges at the old rates and as it was a pity to stop the work, I have permitted the working of the forges at half rates pending final orders of Government.

I have the honor to be
Sir,
Your most obedient Servant
[illegible]
Deputy Commissioner

Draft as revised

(31)

To

The Dy. Commr
Chitaldrug Dt.

L.R. 54-97
Sl 24

Dated 14/7/99
No 329
R. 145

Correspondence ending with the Dy. Commrs letter No 940/911 dated 13th June 1899, regarding the reduction of the tax levied on Arecanuts in the Chitaldrug Dt.

Referring to the above, I have the honor to request that the Sylcanuts will be good enough to bring this subject to the notice of the Revenue Commissioner & Dy. Commr when he visits Chitaldrug.

By order
13/7/99

Draft reply order

(32)

Read:—

Docket No 1095 dated 4th June 1898 from the Deputy Commr, Chitaldrug District, submitting a Petition received from Obiah and Siddiyah of Ghattihosahalli village, Holalkere Taluk, praying for the reduction of the heavy tax of Rs. 40/- levied on each of their Koolues (Oil furnaces), and recommending that as the industry is worth free sensation and as the Steel produced in the village is of a superior kind & has a great demand upcountry, the heavy tax may be reduced to Rs. 9/- per annum.

: Sl: No. 1 of File A. (R5274)

S.R. 54-97 825

Also:— Correspondence ending with letter No. 863/834 dated 11th May 1897 from

x Sl: No. 26 of File A. R3855

the same officer, submitting further information on the subject.

Order thereon:-

It is observed that there are 11 Karaiés in the District - 6 in the Malatial-amma, 2 in the Hanigam, 2 in the Halakkam and one in the Chitaladeray Taluk - the prevailing rates of tax being Rs. 20 and 29 for each Karaié per annum. The Dy Comm^r states that it cannot be ascertained when, by whom, and under what authority the tax in question was first introduced, but that it is reported that in the Taluks of Chitaladeray and Malakalamma the rate of Rs. 12/- was raised to Rs. 29 in 1879 and 1883 by the then Dy Comm^rs and the Sub Dy officers respectively.

No 1611/41 dt 22 Aug 99
R. 5746
22

In 1 book
at 3 V.P.

they sell the articles made by them (vide Govt. Pro: No. 4603-12 of 11th June 1892). There is no information available as to the authority under which a higher tax of Rs. 40 and 27 came to be levied in the Chitaldroog District contrary to the orders of 25th March 1862.

3. The Dy. Commr's present recommendation is deserving of favourable consideration, and under the circumstances represented by him, Govt. are pleased to direct the reduction of the watch tax to Rs. 12/- per annum for each Kaluvé.

× Para 4 of Part II Fort Rec. 410 of 1892 (27.)

K
11-8-99
19
21
17/8/99 Secretary

Submitted —
The Order is intended for the application of the Chitaldroog District only — In the Tumkur District the rate, which is higher than Rs 12 per annum, but no representation has been made by the Inhabitants. Please see Govt. Order No. 720 of 11.3.99, issued on 5.7.99 and the Note on the Note Book

To the Dy. Commr, Chitaldroog (by returning the Petition with the Govt. Order No. 1395-3, 4-8-99 and the Govt. papers received with his No. 720/93 of 11.3.99)

2. On a reference made to the Deputy Commr. Shimoga District, it is ascertained that a tax of Rs. 12/- per furnace is being levied in that District on the authority of a letter from the Offg. Secretary to the Commissioner of Mysore to the Supdt., Nagar Division, No. 25 & 26 dated March 1860, which is to the effect that a tax of Rs. 12/- is leviable on each Kooluné where the manufacture of iron and steel is carried on, unless such tax operates as a check on such manufacture, in which case it is liable to modification by orders of Govt. The above order does not apply to the business carried on by ordinary blacksmiths, who are only liable to pay a shop tax if they have a place of business where

& Serial no. 6 of 7.7 B.

Draft as for order

33

To.

The Conservator
of Forests
in Mysore.

Dated. 12/9/99.

No. 2243 Encl 4
R. 718. files

L.D.S.4-97
dt 2-1-

Sir,

In forwarding herewith for reference and obliging return the marginally noted files of this office regarding the "Kooliné" (iron smelting furnaces), I am directed to State that from the reports received from some of the Dy Commrs the revenue from this source continues to be shown in the accounts under "Forest".

It is observed that

~~There is a question of justification for it~~ when these furnaces are started

(1) File A.
(2) File B.
(3) L.D. No. 410 of 1892 (Part I)
(4) Do ——— Do (Part II).

~~the~~ Forests and ~~are~~ are not worked
with fuel taken therefrom less
~~And when these Forests~~
are worked at villages
outside ~~the~~ Forest limits
and a tax is levied from
the Smelters, ~~there appears~~
~~to be no reason why~~ —
the Kulini tax should
not be credited under
"Mohatufa". I am to
request that you will
be so good as to furnish
Govt with your views
on the Subject.

I have &c

d 7-9-99

Secretary.

N
6/9/99

4824
R 2899

(34)

1901.

Note Continued and Submitted for orders —

88
28/1/01

From

The Conservator of Forests
in Mysore.

To

The Secretary to the Govern-
-ment of Mysore,
General and Revenue Depts.

L.R. 54-97
827

Dated 14th January 1901.

No. 2373/436. Encs Seal-separately in a bundle.

Subject.

Furnishing opinion re-tax on Koolmes
(iron furnaces).

R
16.1.01

Rep. [illegible]
28/1/01

OFFICE OF THE CONSERVATOR OF FORESTS, MYSORE,

No. 2373/436 Dated, Bangalore, 14th January 1901.

En. Encs. Seal-Separately

From

The Conservator of Forests, Mysore.

To

The Secretary to the Government of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

In returning the papers received with your No. M&C/R.71d dated 12th September 1899, I have the honour to point out that whether or not "Kodiyes" (iron furnaces) are located in or near forests, the great proportion, probably nearly all, of the forest produce consumed, i.e. iron ores, wood and charcoal, is obtained from Government forests. Iron smelters occupy in this respect an extremely favourable position because the Mohatarfa tax paid often or usually represents a mere fraction of the value of the ore and fuel consumed. The great damage done in certain forests by iron smelters is notorious. The Mohatarfa tax can in no way be considered adequate compensation for that damage; while, as above indicated, the tax, considered as price paid for fuel consumed, is extremely low. The introduction of a new forest law and the proposed issue of subsidiary rules will probably necessitate a reconsideration of the question in all its bearings. Meanwhile, although by way of exception there may be instances in which Mohatarfa-paying iron-smelters obtain their ore and fuel from other than Government lands, I have no hesitation in expressing my opinion that, if the Mohatarfa tax is intended in any way as a payment for forest produce consumed,

the tax should,pending further arrangements,be uniformly credit
-ed to " forests ".

2. I much regret the delay which has occurred in reply-
-ing to your reference.

I have the honour to be,

Sir,

Your most obedient servant,

For Conservator of Forests in

Mysore.

Draft letter

(38)

Read the following:—

(1) Docket No 4519-25 dated the 4th January 1899 from the Secretary to the Govt of Bellary, Revenue Dept, requesting the Dy Commrs of Districts (except Chitaldrug) to furnish information on certain points in re levy of tax on "Koolinee" (iron furnaces) in their districts.

(2) The following replies from them

No.	Date.	From
(1) 648/508	23.2.1899	D.C. Shimoga.
(2) 898	4.3.1899	D.C. Bangalore
(3) 3527/865	20.3.1899	D.C. Kolar
(4) 675	21.3.1899	D.C. Hassan.
(5) 482	8.4.1899	D.C. Kanara
(6) 987	13.5.1899	D.C. Bellary
(7) 702	17.5.1899	D.C. Tumkur

(3) Correspondence ending with Progs of Govt No 1644 (32) 22.8.99 R.546 in re levy of tax on Koolinee in the Chitaldrug District.

(4) Letter No 2275 (31) R.86 dated the 14th January 1901 from the Conservator of Forests in Bellary.

Order thereon:—

In the Bangalore District there are no furnaces now

12-54-97
Sl 29

Put in also a Memo of Question besides letter and Progs dated

Submitted to Hon'ble Member
11/3/07

11/3/01

17094

What is the practice in Mysore. To what kind of furnaces Does H.H. confine Her Memorandum.

11/3/1907

Agree

Hon'ble Member
11/3/07

Hon'ble Member
11/3/01

No. 8325-404 9/7/4/01
R 2960 17

Mostly on a large scale
~~Large trade is carried on in iron~~
and pretty furnaces are taxed
at Rs 2/- ~~for~~ each, ~~furnace~~, the
amount being credited under
"Mohatarfa". In the Kolar
District, there are only a ~~many~~
few furnaces taxed at ~~the~~
rates ranging from Rs 2 to 7
& the item is credited to "Forest".
In the Tumkur District, ~~there~~ where
are not many ~~furnaces~~ such furnaces ~~& the~~
extent of trade carried on in
Steel is very small. ~~The~~ The rates range between
~~of tax ranges from~~ Rs. 16 & 30 and
the Collections are credited to
"Forest". There are no iron-
furnaces in the Bellary and
Kaveri Districts. In the Shimoga & Kadur Districts,
~~District is trade is carried on~~
~~in Steel and the no of furnaces~~
~~varies every year. In the Kadur~~
~~District many of the existing~~
~~furnaces are not worked.~~
~~And the trade of the furnaces,~~
~~both~~
~~in the Districts~~ The rate is the same,
viz Rs 12/- for each furnace,
and the Collections are credited
to "Forest". In the Chital-
drug district where Ekeruve
~~there are~~ not many furnaces ~~but~~
~~the~~ trade is carried on in
Steel, ~~in very extensive~~.
~~The~~ rate of tax has been

reduced to Rs. 2/ as per Govt
Pro: No 1644/2546 3.22.8.99,
& the collections are being
credited to "Forest".

2. The question for decision
being whether the tax on
Koolmes should be credited to "Forest"
~~to Contract~~, or under "Mohatarfa"
the Conservator of Forests
was consulted as to whether
it should not be credited to
"Mohatarfa", when the
Koolmes are not located in
or near forests & are not
worked with fuel taken
therefrom, but are worked
at villages outside forest
limits & a tax is levied from
the Smelters. The Superintendent
is of opinion that whether
or not Koolmes are located
in or near forests, the great
proportion of the forest
produce consumed, viz.
iron ore, wood & charcoal,
is obtained from Govt forests,
that the Mohatarfa tax
paid by the Smelters often
or usually represents a mere
fraction of the value of the

be Credited under

ore and fuel consumed, that
the great damage done in
certain forests by iron-smelters
is notorious, and that the
tax which, when considered
as price paid for fuel con-
sumed, is extremely low, can-
-not be an adequate com-
pensation for such damage.
He suggests that pending
revision of the Forest Rules,
the tax, if viewed as pay-
-ment for forest produce
consumed, may be uni-
-formly credited to "Forest",
although there may be in-
stances in which the
Mahakarfa-Raying iron-
-Smelters obtain their ore
and fuel from other than
Govt lands.

3. The point ~~which claims
consideration, is~~ whether
the tax collected on Koolmi
according to Manual, is
on account of the trade
carried on by iron-smelters
& iron-smiths, or on account
of the materials removed
by them from Govt forests

as suffered by the Conservator of Forests, ✓ Under the existing Forest Rules, Moiatarfa-fragring iron-Smelters and iron-Smiths are allowed to remove from District Forests firewood and charcoal free of Seigniorage for their own bona-fide domestic use. Thus, the Rules facilitate the fragment of Mohatarfa by iron-Smelters and iron-Smiths, which is based on account of the trade carried on by them. Further, as regards petty hooliné, it is laid down in Govt Pro. No. 4605-12 & L. 565- 3 11th June 1892 that when blacksmiths carry on extensive trade & have a place of business where they sell the articles they make, they are liable to Mohatarfa Shop tax but if they merely work for wages, they are not liable to it. Under these circumstances, the Govt

* Must first be disposed of

direct that ~~trade having~~ the criterion for ~~imposing~~ the tax on ~~boatmen~~, this item of revenue is credited under "Molatarfa", instead of under "Forest" as hitherto.

(which does not belong to the Forest Department)

Print

R
11/3/01

R
8/3/01 Secretary

To.

The Dy Commr of Hatia:
" Conservator of Forests
" Khyaro.
Comptr, Khyaro Govt

Transcript prepared

35-

1900-1901

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 17th April 1901

No. 8395-404
R. 2960

Directing that the tax levied on "Koolmes" in the State be credited under "Mohatarfa" instead of under "Forest" as hitherto.

SBP—24-4-1901—200

READ THE FOLLOWING—

Docket No. 4519-25—R. 2112, dated the 4th January 1899, from the Secretary to the Government of Mysore, General and Revenue Departments, requesting the Deputy Commissioners of districts (except Chitaldrug) to furnish information on certain points *in re* levy of tax on "Koolmes" (iron furnaces) in their districts.

(2) The following replies from them:—

No.	No. of letters.	Date.	From
1	648—508 ...	23rd February 1899 ...	Deputy Commissioner, Shimoga.
2	398 ..	9th March 1899	Ditto Bangalore.
3	3527—865 ...	20th March 1899 ...	Ditto Kolar.
4	675 ...	21st March 1899 ...	Ditto Hassan.
5	482 ...	8th April 1899 ...	Ditto Kadur.
6	927 ...	13th May 1899 ...	Ditto Mysore.
7	702 ...	17th May 1899 ...	Ditto Tumkur.

(3) Correspondence ending with Proceedings of Government No. 1644—R. 546, dated 22nd August 1899, *in re* levy of tax on "Koolmes" in the Chitaldrug district.

(4) Letter No. 2373—436, dated the 14th January 1901, from the Conservator of Forests in Mysore.

No. 3395-404—R. 2960, DATED BANGALORE, 17TH APRIL 1901.

ORDER THEREON—In the Bangalore district, there are no iron furnaces worked on a large scale, and petty furnaces are taxed at Rs. 2 each, the amount being credited under "Mohatarfa." In the Kolar district, there are only a few furnaces taxed at rates varying from Rs. 3 to 9 and the item is credited to "Forest." In the Tumkur district, where there are not many such furnaces, the rates range between Rs. 16 and 30 and the collections are credited to "Forest." There are no iron furnaces in the Mysore and Hassan districts. In the Shimoga and Kadur districts, the rate is the same, *viz.*, Rs. 12, for each furnace, and the collections are credited to "Forest." In the Chitaldrug district, where extensive trade is carried on in steel, the rate of tax has been reduced to Rs. 12 as per Government Proceedings No. 1644—R. 546, dated 22nd August 1899, and the collections are being credited to "Forest."

2. The question for decision being whether the tax on Koolmes should be credited under "Forest" or under "Mohatarfa," the Conservator of Forests was consulted as to whether it should not be credited to "Mohatarfa," when the Koolmes are not located in or near forests and are not worked with fuel taken therefrom, but are worked at villages outside forest limits and a tax is levied from the smelters. The Conservator is of opinion that whether or not "Koolmes" are located in or near forests, the great proportion of the forest produce consumed, *viz.*, iron ores, wood and charcoal, is obtained from Government forests, that the Mohatarfa tax paid by the smelters often or usually represents a mere fraction of the value of the ore and fuel consumed; that the great damage done in certain forests by iron smelters is notorious, and that the tax which, when

considered as price paid for fuel consumed, is extremely low, cannot be an adequate compensation for such damage. He suggests that pending revision of the Forest Rules, the tax, if intended as a payment for forest produce consumed, may be uniformly credited to "Forest," although there may be instances in which the Mohatarfa paying iron-smelters obtain their ore and fuel from other than Government lands.

3. The point whether the tax collected on "Koolmes" according to manul, is on account of the trade carried on by iron-smelters, and iron-smiths, or on account of the materials removed by them from Government forests, as supposed by the Conservator of Forests, must first be disposed of. Under the existing Forest Rules, *Mohatarfa-paying* iron-smelters and iron-smiths are allowed to remove from District Forests firewood and charcoal free of seigniorage for their own *bona fide* private use. Thus, the Rules presuppose the payment of Mohatarfa by iron-smelters and iron-smiths, which is levied on account of the trade carried on by them. Further, as regards petty Koolmes, it is laid down in Government Proceedings No. 4605-12—L. 565, dated 11th June 1892, that when blacksmiths carry on extensive trade and have a place of business where they sell the articles they make, they are liable to Mohatarfa shop tax, but if they merely work for wages, they are not liable to it. Under these circumstances, the Government direct that this item of revenue, which does not belong to the Forest Department, be credited under "Mohatarfa" instead of under "Forest," as hitherto.

Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Conservator of Forests in Mysore.
The Comptroller to the Government of Mysore.

Exd.—C.V.